

AMENDED IN ASSEMBLY MAY 23, 2002

AMENDED IN ASSEMBLY MAY 1, 2002

CALIFORNIA LEGISLATURE—2001–02 REGULAR SESSION

ASSEMBLY BILL

No. 2690

Introduced by Assembly Member Cardoza

February 22, 2002

An act to add ~~Section 71387 to~~ and repeal *Section 71387* of the Government Code, relating to courts.

LEGISLATIVE COUNSEL'S DIGEST

AB 2690, as amended, Cardoza. Controller: court financial statements: audits.

Existing law requires the Controller to establish, supervise, and as necessary revise a uniform accounting system, including a system of audit, to the end that all fines, penalties, forfeitures, and fees assessed by courts, and their collection and appropriate disbursement, shall be properly and uniformly accounted for. The accounting system applies to superior courts, together with probation offices, central collection bureaus, and any other agencies having a role in this process.

This bill would ~~further require that, on or before the next February 1 following each calendar year, each superior court shall~~ *require the Judicial Council to select a superior court in each of 5 counties to prepare and transmit to the Bureau of State Audits on or before July 1 following each calendar year until January 1, 2006, an annual financial statement showing, for each calendar year, the fines, forfeitures, penalty assessments, and civil assessments imposed for failure to appear, that the court imposed in each calendar year, itemized as*

specified. The bill would impose a state-mandated local program by requiring new duties of trial courts.

The bill would further require that on or before ~~May~~ *October* 1 of each calendar year, the Bureau of State Audits shall audit the financial statements transmitted pursuant to the bill, and forthwith report the results of that audit to the Legislature and the Judicial Council.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 71387 is added to the Government
 2 Code, to read:
 3 71387. (a) *On or before February 1, 2003, the Judicial*
 4 *Council shall select a superior court in each of five counties to*
 5 *provide the information required in subdivision (b).*
 6 (b) On or before the next ~~February~~ *July* 1 following each
 7 calendar year, ~~each superior court~~ *the superior courts for the five*
 8 *counties selected by the Judicial Council pursuant to subdivision*
 9 *(a)* shall prepare and transmit to the Bureau of State Audits an
 10 annual financial statement showing, for each calendar year, the
 11 fines, forfeitures, penalty assessments, and civil assessments
 12 imposed for failure to appear, that the court imposed in each
 13 calendar year. The financial statement shall account separately for
 14 each year's fines, forfeitures, penalty assessments, and civil
 15 assessments imposed for failure to appear, and shall report
 16 annually for each preceding year (1) the total amount originally
 17 imposed in that year, (2) the amount collected since that year, (3)

1 the amount collected in the previous year, and (4) the amount
2 outstanding at the end of the previous calendar year.

3 ~~(b)~~

4 (c) On or before ~~May~~ *October* 1 following each calendar year,
5 the Bureau of State Audits shall audit, pursuant to the standards for
6 compliance and efficiency set by the American Institute of
7 Certified Public Accountants, the financial statements transmitted
8 pursuant to subdivision ~~(a)~~ (b), and report the results of that audit
9 to the Legislature and the Judicial Council.

10 (d) *This section shall remain in effect only until January 1,*
11 *2006, and as of that date is repealed, unless a later enacted statute,*
12 *that is enacted before January 1, 2006, deletes or extends that date.*

13 SEC. 2. Notwithstanding Section 17610 of the Government
14 Code, if the Commission on State Mandates determines that this
15 act contains costs mandated by the state, reimbursement to local
16 agencies and school districts for those costs shall be made pursuant
17 to Part 7 (commencing with Section 17500) of Division 4 of Title
18 2 of the Government Code. If the statewide cost of the claim for
19 reimbursement does not exceed one million dollars (\$1,000,000),
20 reimbursement shall be made from the State Mandates Claims
21 Fund.

